

BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203	
<hr/> Petitioner: JOHN S. PEDOTA, v. Respondent: JEFFERSON COUNTY BOARD OF COMMISSIONERS.	
Attorney or Party Without Attorney for the Petitioner: Name: William McLain, Esq. Address: 3962 S. Olive Street Denver, Colorado 80237 Phone Number: (303) 759-0087 Attorney Reg. No.: 6941	Docket Number: 38042
ORDER	

THIS MATTER was heard by the Board of Assessment Appeals on February 3, February 28 and March 16, 2005, MaryKay Kelley and Rebecca Hawkins presiding. Petitioner was represented by William McLain, Esq. Respondent was represented by Martin McKinney, Esq. Petitioner is requesting an abatement/refund of taxes on the subject property for tax years 1999 and 2000.

PROPERTY DESCRIPTION:

Subject property is described as follows:

**4580 Garrison St., Wheatridge, Colorado
Jefferson County Schedule No. 087231**

The subject property, currently classified as “other agricultural,” consists of 51,490 square feet of commercial greenhouse structures, 2,246 square feet of support buildings and an 884 square foot single family dwelling on 2.542 acres of land.

ISSUES:

Petitioner:

Petitioner contends that the subject property was overvalued. The land should be classified as agricultural and valued accordingly.

Respondent:

Respondent contends that the subject property was correctly valued. The subject property has never been classified as agricultural. The owner has not submitted appropriate documentation to support agricultural classification and the property does not qualify for agricultural classification.

FINDINGS OF FACT:

1. Mr. Ronald Sandstrom of F & S Tax Consultants testified that the indicated value for the subject property is \$64,930.00 based on an agricultural classification or \$69,300.00 based on the current classification of other agricultural. Relying solely on the cost approach to determine the value of the improvements, Mr. Sandstrom concluded to the following:

<u>Tax Years 1999 and 2000</u>			
<u>Agricultural Classification</u>		<u>Other Agricultural Classification</u>	
Land	\$ 1,990.00	Land	\$ 6,360.00
Residential Improvement	34,130.00	Residential Improvement	34,130.00
Greenhouses	<u>28,810.00</u>	Greenhouses	<u>28,810.00</u>
Indicated Value	\$ 64,930.00	Indicated Value	\$ 69,300.00

2. Mr. Sandstrom testified that he based the subject’s agricultural land value on Jefferson County’s value for irrigated hay land, the County’s highest agricultural land value. He concluded to an agricultural land value of \$781.00 per acre, for a total of \$1,990.00.

3. For the purpose of establishing land value based on an “other agricultural” classification, Mr. Sandstrom presented 13 land sales located in Adams County and Weld County. These properties were used agriculturally before and after sale. The sales ranged in price from \$1,187.00 per acre to \$2,460.00 per acre and in size from 38.16 acres to 307.00 acres. He concluded to a land value of \$2,500.00 per acre, for a total “other agricultural” land value of \$6,360.00.

4. Mr. Sandstrom testified that he verified the land sales through county information and confirmed with parties to the sales. He did not consider land sales located in Jefferson County, as they were sold for re-development purposes, would be substantially higher in value, and may reflect multi-family values rather than agricultural land values.

5. As the parties stipulated to the value of the greenhouse improvements at \$53,280.00 for tax year 1999 and \$29,742.00 for tax year 2000, Mr. Sandstrom revised the indicated values as follows:

		<u>Tax Year 1999</u>	
<u>Agricultural Classification</u>		<u>Other Agricultural Classification</u>	
Land	\$ 1,990.00	Land	\$ 6,360.00
Residential Improvement	34,130.00	Residential Improvement	34,130.00
Greenhouses	<u>53,280.00</u>	Greenhouses	<u>53,280.00</u>
Indicated Value	\$ 89,400.00	Indicated Value	\$ 93,770.00

		<u>Tax Year 2000</u>	
<u>Agricultural Classification</u>		<u>Other Agricultural Classification</u>	
Land	\$ 1,990.00	Land	\$ 6,360.00
Residential Improvement	34,130.00	Residential Improvement	34,130.00
Greenhouses	<u>29,742.00</u>	Greenhouses	<u>29,742.00</u>
Indicated Value	\$ 65,862.00	Indicated Value	\$ 70,232.00

6. Mr. Sandstrom testified that Mr. Pedota grew carnations in above-ground benches using soil from the subject property (also referred to as native soil). The carnations cannot be planted directly in the ground due to bacteria, fungus, and disease that destroys the flowers' root systems. Although the same soil was used year after year, it had to be sterilized each time new flowers were planted.

7. Mr. Sandstrom testified that Petitioner's use of native soil in the benches in which the plants were grown creates a nexus, the standard for agricultural classification set by the Supreme Court in *Welby Gardens v. Adams County Board of Commissioners*. Mr. Sandstrom testified that the growing operations of the subject property and Welby Gardens are different. Welby Gardens used non-native soil to grow bedding plants in containers, thereby establishing no connection between the land and the bedding plants.

8. Petitioner, Mr. John S. Pedota, testified that his family had owned the subject property and surrounding land since 1931. He purchased 2.541 acres in 1970 and his family retained ownership of the adjacent land. Part of the land, including both the subject property and the family-owned property, had to be leveled due to improper sloping. Therefore, prior to purchasing his 2.541 acres, Mr. Pedota plowed 7 to 10 acres downfield. He stockpiled soil from the subject property and

from the family-owned property, and combined it with purchased soil and peat moss. Mr. Pedota was unable to determine how much soil from outside the subject property was introduced.

9. Mr. Pedota testified that the primary use of the subject property was for an agricultural greenhouse operation. He operated the business from 1970 to 2002. Mr. Pedota estimated that the growing benches occupied approximately 75% of the total greenhouse area.

10. Mr. Pedota testified that it was not necessary to replace the soil in the benches, although he did amend the soil with peat moss, calcium, and triple superphosphate. He re-planted 50% of the benches every year and would occasionally have excess soil. The excess soil was added to the soil stockpiled from the leveling process for use in new benches. With every planting, the soil was steam sterilized.

11. Upon further cross-examination, Mr. Pedota testified that the majority of the soil was placed in the benches prior to his purchase of the subject property. He built an additional 15,000 square foot greenhouse and used the soil from the stockpile to fill those benches.

12. Mr. Pedota does not recall applying to Jefferson County for an agricultural classification. The subject property was zoned agricultural, A-1 or A-2, when he obtained the building permits. Mr. Pedota testified that he never filed Schedule F with the IRS. Petitioner's income tax returns for 1997 through 2000 contain statements regarding the operation of the greenhouse as a business. Mr. Pedota believes that he closed down the greenhouse operation in December 2000 or January 2001; however, he ceased planting new plants in 1999 or 2000.

13. Petitioner is requesting that the value of the subject property be reduced as follows:

		<u>Tax Year 1999</u>	
<u>Agricultural Classification</u>		<u>Other Agricultural Classification</u>	
Land	\$ 1,990.00	Land	\$ 6,360.00
Residential Improvement	34,130.00	Residential Improvement	34,130.00
Greenhouses	<u>53,280.00</u>	Greenhouses	<u>53,280.00</u>
Indicated Value	\$ 89,400.00	Indicated Value	\$ 93,770.00

		<u>Tax Year 2000</u>	
<u>Agricultural Classification</u>		<u>Other Agricultural Classification</u>	
Land	\$ 1,990.00	Land	\$ 6,360.00
Residential Improvement	34,130.00	Residential Improvement	34,130.00
Greenhouses	<u>29,742.00</u>	Greenhouses	<u>29,742.00</u>
Indicated Value	\$ 65,862.00	Indicated Value	\$ 70,232.00

14. Ms. Brenda Fern, a Certified General Appraiser with the Jefferson County Assessor's office, presented the following indicators of value:

	<u>1999</u>	<u>2000</u>
Market	\$246,000.00	\$246,000.00
Cost	216,520.00	192,907.00

15. Ms. Fern testified that she inspected the subject property on January 5, 2000. It was her understanding that the greenhouses were not in operation during 2000.

16. Ms. Fern presented a cost approach to derive a market-adjusted cost value for the subject property of \$216,520.00 for 1999 and \$192,907.00 for 2000 allocated as follows:

<u>Tax Year 1999</u>		<u>Tax Year 2000</u>	
2.292 acres Agribusiness Land	\$100,850.00	2.292 acres Agribusiness Land	\$100,850.00
.25 acre Residential Site	11,000.00	.25 acre Residential Site	11,000.00
Residential Improvement	43,230.00	Residential Improvement	43,230.00
Agribusiness Improvements	61,440.00	Agribusiness Improvements	10,300.00
	_____	Pro-rated Value of Demolished Agribusiness Improvements ¹	<u>27,527.00</u>
Indicated Value	\$216,520.00	Indicated Value	\$192,907.00

17. Ms. Fern testified that the majority of greenhouse improvements were demolished in 2000. The Assessor's policy is to prorate demolished structures. As of December 6, 2000, all but one 1,440 square foot greenhouse had been removed.

18. Ms. Fern testified that she valued the land at \$44,000.00 per acre for tax years 1999 and 2000. She used four sales of agribusiness land that ranged in price from \$20,790.00 per acre to \$51,682.00 per acre and in size from .962 acres to 33.54 acres. She also included six greenhouse land sales ranging in price from \$23,500.00 per acre to \$87,100.00 per acre and in size from 2.336 acres to 41.864 acres.

19. Ms. Fern described the agribusiness sales shown on page A1 of Respondent's Exhibit 5. Comparable 1 sold in May 2004 and was slightly less than one acre. It was part of a greenhouse facility prior to 1987. It was split from the original parcel, reacquired in 1994 and became part of the original greenhouse facility again. It was used for agribusiness both before and after the sale. Comparable 2 sold in December 1994 and was 4.222 acres in size. The grantee leased this property for years, the residence was owned by the lessor. Ms. Fern adjusted the sales price by \$131,800.00 for the value of the dwelling. The property was part of a commercial greenhouse operation both before and after the sale. Comparable 3 sold in February 1996, was 33.0 acres in size and was used for a nursery-related business and a tree farm. Comparable 4 sold in August 1996 and was 3.765 acres in size. A large portion of this site was not buildable due to the shape of the parcel

¹ Pro rated to July 15, 2000

and an easement. The Jefferson County Assessor's records had this parcel classified as commercial, but it was vacant at the time of sale. After the sale, a greenhouse was built on the property. Ms. Fearn concluded to a total land value of \$111,850.00 for the subject property.

20. Ms. Fearn testified that her selection of agribusiness land sales, as opposed to agricultural land sales, was based on Division of Property Taxation (DPT) and Assessor's Reference Library guidelines. Ms. Fearn testified that she is familiar with the Land Valuation Manual; how it refers to and treats agribusiness land. She believes the reference to comparable sales presumes similar use, size, and location and has never taken it to mean agricultural use. The request for clarification from Mr. Settle in the DPT was due to a discrepancy in the interpretation in the Land Value Manual. She explained that the memo from Mr. Settle is not part of the land valuation manual; the Property Tax Administrator and the State Board of Equalization has not granted approval.

21. Based on the market approach, Respondent's witness presented an indicated value of \$246,000.00 for the subject property for tax years 1999 and 2000. Ms. Fearn presented three residential comparables ranging in price from \$92,000.00 to \$130,000.00 and in size from 986 square feet to 1,094 square feet. She concluded to an indicated market value for the residence and residential site of \$84,000.00. She valued the remaining 2.292 acres at \$44,000.00 per acre and added the \$61,500.00 value for the agribusiness improvements derived from the cost approach to conclude to a total rounded value of \$246,000.00.

22. Based on her analysis of both the cost and market approaches, Ms. Fearn reconciled to a total value of \$230,000.00 for tax years 1999 and 2000, allocated as follows:

Land	\$111,850.00
Improvements	<u>118,150.00</u>
Indicated Value	\$230,000.00

23. Ms. Fearn testified that she disagrees with Mr. Sandstrom's conclusions and property values. She had difficulty identifying the sales used by Mr. Sandstrom to obtain the "other agricultural" land value. Ms. Fearn testified that Petitioner's "other agricultural" land sales are comparable to the subject property in size and location. With the exception of the 300-acre sod farm in Brighton, Petitioner's land sales were not used for agribusiness purposes. She does not believe that the subject property qualifies for agricultural classification, as the statutory requirement regarding historical use has not been met and she does not believe that Petitioner's growing operations create a nexus with the soil.

24. Respondent assigned an actual value of \$229,350.00 for tax year 1999 and an actual value of \$225,668.00 for tax year 2000, allocated as follows:

	<u>Tax Year 1999</u>		<u>Tax Year 2000</u>
Land	\$111,850.00	Land	\$111,850.00
Improvements	<u>117,500.00</u>	Improvements	<u>113,818.00</u>
Actual Value	\$216,520.00	Actual Value	\$225,668.00

CONCLUSIONS:

1. Petitioner presented sufficient probative evidence and testimony to prove that the valuation of the subject property for tax years 1999 and 2000 was incorrect.

2. The Board finds insufficient evidence to change the classification of the subject property to agricultural. The Board could give little weight to Petitioner's argument that the soil contained in the benches creates a nexus with the land. Insufficient evidence and testimony was presented to determine the original location of the "native soil." In addition, the Board determined that the sterilization process alters the composition of the "native soil," resulting in a processed growing medium.

3. The Board finds that comparable land sales should have been used agriculturally both before and after the sale. Therefore, the Board finds that the subject's 2.292 acres of "other agricultural" land should be valued at \$2,500.00 per acre for a total land value of \$5,730.00 for tax years 1999 and 2000.

4. Pursuant to Colorado Revised Statutes, residential property must be valued using the market comparison approach for ad valorem purposes. Petitioner's witness did not present a value for the residential improvements based on the market approach. The CBOE's assigned value for the residential improvements was based on the cost approach, an improper valuation methodology. Respondent's witness analyzed three comparable sales to derive a value of \$84,000.00 via the market approach, which includes the land and the improvement. The Board reviewed the three comparable properties and determined that Sale 2 should not be given much weight due primarily to the raised ranch style of the house, which is not comparable to the subject. The remaining two sales required adjustments for age, gross living area, basement area, carports, and land size. The Board determined that the value of the residential property should be \$70,000.00 for tax years 1999 and 2000.

5. Based on all of the evidence and testimony presented, the Board determined that the value of the subject property should be reduced as follows:

	<u>Tax Year 1999</u>		<u>Tax Year 2000</u>
Other Agricultural Land	\$ 5,730.00	Other Agricultural Land	\$ 5,730.00
Residential Land & Improvement	70,000.00	Residential Land & Improvement	70,000.00
Greenhouse Improvements	<u>53,280.00</u>	Greenhouse Improvements	<u>29,742.00</u>
Total Actual Value	\$129,010.00	Total Actual Value	\$105,472.00

ORDER:

Respondent is ordered to reduce the actual value of the subject property to \$129,010.00 for tax year 1999 and to reduce the actual value of the subject property to \$105,472.00 for tax year 2000.

APPEAL:

Petitioner may petition the Court of Appeals for judicial review within 45 days from the date of this decision.

In addition, if the decision of the Board is against the Respondent, the Respondent may petition the Court of Appeals for judicial review of alleged procedural errors or errors of law when the Respondent alleges procedural errors or errors of law by the Board of Assessment Appeals.

If the Board recommends that this decision is a matter of statewide concern, or if it results in a significant decrease in the total valuation of the county, Respondent may petition the Court of Appeals for judicial review within 45 days from the date of this decision.

If the Board does not recommend its decision to be a matter of statewide concern or to have resulted in a significant decrease in the total valuation for assessment of the county in which the property is located, the Respondent may petition the Court of Appeals for judicial review of such questions with 45 days from the date of this decision.

DATED and MAILED this 22nd day of June 2005.

BOARD OF ASSESSMENT APPEALS

MaryKay Kelley

MaryKay Kelley

Rebecca Hawkins

Rebecca A. Hawkins

This decision was put on the record

JUN 22 2005

I hereby certify that this is a true
and correct copy of the decision of
the Board of Assessment Appeals.

Penny S. Lowenthal
Penny S. Lowenthal



<p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>JOHN S. PEDOTA,</p> <p>v.</p> <p>Respondent:</p> <p>JEFFERSON COUNTY BOARD OF COMMISSIONERS.</p>	<p>Docket No.: 38042</p>
<p>ORDER ON REMAND</p>	

THIS MATTER was heard by the Board of Assessment Appeals on August 28, 2007, Karen E. Hart and MaryKay Kelley presiding. Petitioner was represented by William A. McLain, Esq. Respondent was represented by Writer Mott, Esq. Petitioner is requesting an abatement/refund of taxes on the subject property for tax years 1999 and 2000.

This matter is on remand to the Board after entry of the Court of Appeals decision in John S. Pedota v. Jefferson County Board of Commissioners, Case Number 05CA1571. The Court of Appeals ordered new valuation proceedings consistent with the Court’s decision in S.T. Spano Greenhouses, Inc., Case Number 05CA0300. The new proceedings are “so that the BAA may apply page 5.26 of the ARL manual, together with pages 2.17 and 6.32, to determine which comparable sales of other agricultural property are most similar to the subject in size, location, and present use and to weigh the probative value of that evidence.”

On June 22, 2005, the Board determined the value of residential land and improvements to be \$70,000.00 for both tax years and \$53,280.00 (tax year 1999) and \$29,742.00 (tax year 2000) for greenhouse improvements. The only issue of this hearing is the value of the subject property’s “other agricultural” land.

PROPERTY DESCRIPTION:

Subject property is described as follows:

**4580 Garrison Street, Wheat Ridge, Colorado
Jefferson County Schedule No. 087231**

The subject property consists of 51,490 square feet of commercial greenhouse structures and 2,246 square feet of support buildings on 2.292 acres, and an 884 square foot single family dwelling on a 0.25 acre site.

1999 and 2000 Tax Years

Petitioner is requesting an “other agricultural” land value of \$19,024.00 or \$8,300.00 per acre for both tax years. Respondent assigned a total land value of \$111,850.00 or \$44,000 per acre for both tax years.

Petitioner’s Comparable Sales: Petitioner presented nine land sales within the extended five-year base period ending June 30, 1998 ranging in sales price from \$6,370.00 to \$10,059.00 per acre and in size from 8.0 to 228.07 acres. All were classified “agricultural” at the time of sale.

Sales 1, 3, 4, 5, 8, and 9 were classified “agricultural” at the time of sale, and were not used for “other agricultural” purposes before or after the sale. The Board gave no weight to these sales because they do not fall within the definition of “other agricultural.”

Sale 2 (11.303 acres) sold 1/19/95 for \$6,370.00 per acre. This property was vacant with “agricultural” classification at the time of sale, and a horse boarding facility was built following the sale during the base period. Neither party was aware of any development potential. The Board is convinced that this property was purchased for and falls within the definition of “other agricultural” use.

Sale 6 (11.93 acres) sold 3/27/96 for \$10,059.00 per acre. Classified “agricultural” at the time of sale, it was used as a landscaping business and later as a tree nursery. Respondent’s witness testified that developers had no interest in this property due to a floodplain running through it. The Board is convinced that this property was purchased for and falls within the definition of “other agricultural” use.

Sale 7 (228.07 acres) sold 11/08/96 for \$8,251.00 per acre. The Board gave no weight to this sale due to its “agricultural” classification and the purchaser’s probable intent for future residential development.

Respondent’s Comparable Sales: Respondent presented seven land sales within the extended five-year base period ranging in sales price from \$23,526.00 to \$120,853.00 per acre and in size from 3.765 to 41.864 acres. All but one were classified “other agricultural” at the time of sale.

Sale 1 (4.222 acres) sold 12/27/94 for \$55,424.00 per acre. The price per acre was after a deduction for the residential improvement. The property is across the street from the purchaser, Echter's Garden Center, and was leased prior to sale by Echter's for additional greenhouse parking and storage. Quonset-type hoop greenhouse structures were installed after the purchase. Respondent's witness testified that the property was put on the open market by the seller and that the sales price was determined by appraisals from both parties. Petitioner's witness contends that the purchaser's appraisal was based on highest and best use for potential residential use. The Board is convinced, due to proximity of the two properties and infill development in the area, that the purchaser's motivation was development potential with greenhouse support as an interim use. The Board gave no weight to this sale because it does not fall within the definition of "other agricultural."

Sale 2 (33.24 acres) sold 2/2/96 for \$23,526.00 per acre. The land, used as a nursery before and throughout the base period, was purchased by the owner of the adjoining Green Acres Nursery. The Board is convinced that this sale falls within the definition of "other agricultural" use.

Sale 3 (13.681 acres) sold 2/8/96 for \$25,583.00 per acre. Prior to sale, this property was used for horse boarding. The Board is convinced, through Respondent's testimony and evidence, that the intent for the sale was commercial redevelopment in the Westwoods Shopping Center. The Board gave no weight to this sale because it does not fall within the definition of "other agricultural."

Sale 4 (5.999 acres) sold 3/1/96 for \$120,853.00 per acre. Prior to sale, this property was used for horse boarding, and after the sale it was a tree nursery. However, the Board was convinced by testimony and evidence from Respondent's witness that the impetus for sale and future potential use was development. The Board gave no weight to this sale because it does not fall within the definition of "other agricultural."

Sale 5 (3.765 acres) sold 8/2/96 for \$39,841 per acre. It was used commercially prior to sale, and a retail greenhouse was built after the sale; the remainder being unbuildable due to an underground water conduit. The Board is convinced that the site was used commercially and gave no weight to this sale as it does not fall within the definition of "other agricultural" use.

Sale 6 (41.864 acres) sold 3/19/97 for \$33,599.00 per acre. Its northern section was a commercial greenhouse prior to sale and the remainder was used for grazing, most of it within a floodplain. Its purchase by the City of Arvada is not considered an arm's-length transaction and the Board disqualified it as a government agency purchase. 3 *Assessor's Reference Library: Land Valuation Manual* 3.20 (1999).

Sale 7 (11.477 acres) sold 12/18/97 for \$87,131.00 per acre. Non-operating greenhouses were present at time of sale. The Board is convinced by testimony and evidence that the impetus for sale and future potential use were development. The Board gave no weight to this sale because it does not fall within the definition of "other agricultural."

The Board considered the following remaining sales:

<u>Petitioner's sales</u>			<u>Respondent's sales</u>		
# 2	\$ 6,370.00/acre	11.303 acres	# 2	\$23,526.00/acre	33.24 acres
# 6	\$10,059.00/acre	11.93 acres			

The Board did not apply time adjustments because Respondent's time trending was based upon data which included residential lots, large non-platted tracts of land, and commercial and industrial parcels. The Board finds the locations of the remaining sales are comparable to the subject property. All of the three remaining comparables are much larger in size than the subject property, and sale prices tend to be higher per acre for smaller sized parcels. Therefore, the Board concludes to a land value from the upper end of the range at \$23,000.00 per acre.

Conclusions

Petitioner presented sufficient probative evidence and testimony to prove that land values for tax years 1999 and 2000 were incorrect.

Combining the land value conclusions for each tax year listed above with the value of improvements determined in the Board's Order dated June 22, 2005, the subject property should be valued as follows:

	<u>1999</u>	<u>2000</u>
Residential Land and Improvements (.25 acre)	\$ 70,000.00	\$ 70,000.00
Greenhouse Improvements	\$ 53,280.00	\$ 29,742.00
"Other Ag" Land (2.292 acres)	\$ 52,716.00	\$ 52,716.00
Total	\$175,996.00	\$152,458.00

ORDER:

Respondent is ordered to cause an abatement/refund to Petitioner based on 1999 actual value of \$175,996.00 and a 2000 actual value of \$152,458.00 for the subject property.

The Jefferson County Assessor is directed to change his records accordingly.

APPEAL:

If the decision of the Board is against Petitioner, Petitioner may petition the Court of Appeals for judicial review according to the Colorado appellate rules and the provisions of Colorado Revised Statutes (“CRS”) section 24-4-106(11) (commenced by the filing of a notice of appeal with the Court of Appeals within forty-five days after the date of the service of the final order entered).

If the decision of the Board is against Respondent, Respondent, upon the recommendation of the Board that it either is a matter of statewide concern or has resulted in a significant decrease in the total valuation for assessment of the county wherein the property is located, may petition the Court of Appeals for judicial review according to the Colorado appellate rules and the provision of CRS section 24-4-106(11) (commenced by the filing of a notice of appeal with the Court of Appeals within forty-five days after the date of the service of the final order entered).

In addition, if the decision of the Board is against Respondent, Respondent may petition the Court of Appeals for judicial review of alleged procedural errors or errors of law when Respondent alleges procedural errors or errors of law by the Board.

If the Board does not recommend its decision to be a matter of statewide concern or to have resulted in a significant decrease in the total valuation for assessment of the county in which the property is located, Respondent may petition the Court of Appeals for judicial review of such questions.

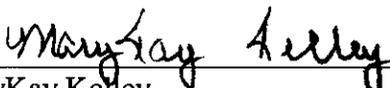
Colo. Rev. Stat. § 39-10-114.5(2) (2007).

DATED and MAILED this 13th day of March 2008.

BOARD OF ASSESSMENT APPEALS



Karen E. Hart

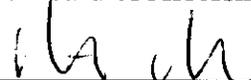


MaryKay Kelley

This decision was put on the record

MAR 13 2008

I hereby certify that this is a true and correct copy of the decision of the Board of Assessment Appeals.



Heather Heinlein

